



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

November 20, 2006

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Guntersville**, Alabama, and its police jurisdiction (located in Marshall County).

On October 16, 2006, the governing body of the City of Guntersville adopted Ordinance No. 925 increasing the rate of the City of Guntersville's lodgings tax **effective December 1, 2006**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	3%	6%

If lodgings are offered to transients outside the corporate limits of the City of Guntersville but within the police jurisdiction, the rate of tax is one-half the new rate stated above.

The Law requires that the City of Guntersville lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Guntersville lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or by telephone by calling toll free **1-800-828-1727**. Telephone filers should use Locality Code 9344.

Please direct all questions regarding the City of Guntersville lodgings tax to this office:

Alabama Department of Revenue  
Sales, Use and Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531